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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

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CHRISTOPHER N. VISHER, et al.,

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Plaintiffs,

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v.

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ERIK J. ROSE,

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Defendant.

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Case No. [18-cv-02472-WHO](#)

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**ORDER ADOPTING REPORT AND  
RECOMMENDATION FOR DEFAULT  
JUDGMENT**

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Re: Dkt. Nos. 31, 38, 41

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On July 31, 2019, United States Magistrate Judge Sallie Kim issued a report and recommendation that default judgment be entered against defendant Erik J. Rose in this case. [Dkt. No. 38]. The plaintiffs served the defendant on July 31, 2019. [Dkt. No. 39]. As of the date of this Order, no party has filed an objection to the report and recommendation.

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I find Judge Kim's report well-reasoned, thorough, and correct; I adopt it in every respect. Accordingly, plaintiffs' motion for a default judgment is granted. Judgment is entered in the amount of \$639,008 consisting of: (1) \$366,790 in favor of plaintiff Inheritance Loan Company and (2) \$272,218 in favor of plaintiff Christopher N. Visher.

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Defendant Rose is also ordered to provide an accounting to plaintiffs of the receipt and disposition of the partnership receivables as of October 8, 2016 of \$1,054,110, and of the \$102,617 Rose admitted converting before October 8, 2016. That accounting shall reflect in any calculation of profits due defendant Rose, among other things, that defendant Rose's partnership account balance on October 8, 2016 was a negative \$88,981. The Court retains jurisdiction of this

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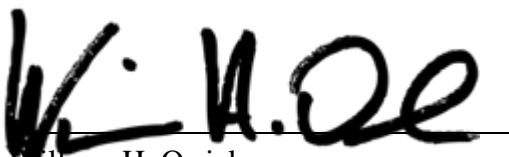
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1 action to enforce this Order.

2 **IT IS SO ORDERED.**

3 Dated: August 20, 2019

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William H. Orrick  
United States District Judge